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ADMINISTRATIVE AND FINANCIAL MATTERS

Financial performance of UNFCCC: contributions and expenditures in 1996, and forecast for the biennium 1996-1997

Note by the Executive Secretary

Addendum*

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EXPLANATORY NOTES

The following symbols have been used in the tables throughout this note:

Two dots (..) indicate that data are not available or are not separately reported.

A dash (--) indicates that the amount is nil or negligible.

A hyphen (-) indicates that the item is not applicable.

A figure between brackets (334.6) indicates a deficit or decrease.

Details and percentages in tables do not necessarily add to totals, because of rounding.

A full stop (.) is used to indicate decimals.

Use of a hyphen (-) between years, for example, 1991-1995, signifies the full period involved, including the beginning and end years.

Table 1(a). Revised estimates for the core budget - 1996
(Thousands of United States dollars)

	Approved by COP (1)	Adjusted as per note verbale 1 Nov. 1995 (2)	Further adjustments [a] as at 30 Apr. 1996 (3)	Additional requirements and estimated income [b] (4)	Final estimates (3+4) (5)
EXPENDITURES					
I. Programmes					
A. Policy-making organs	552.5	552.5	552.5	3.4	555.9
B. Executive direction and management	656.8	680.3	622.4	5.0	627.4
C. Programme of work:					
1. Communication, assessment and review	2 454.6	2 458.2	2 379.2	15.0	2 394.2
2. Financial and technical cooperation	1 006.4	1 010.0	961.0	10.0	971.0
3. Intergovernmental and institutional support	2 489.6	2 148.4	2 039.7	122.5 [c]	2 162.2
4. Implementation and planning	425.3	428.9	401.8	2.0	403.8
Subtotal (I)	**7 585.2**	**7 278.3**	**6 956.6**	**157.9**	**7 114.5**
II. Payments to the United Nations					
Overhead charge (13%)	986.1	946.2	904.4	20.5	924.9
Service-incurred deaths etc. account			40.0		40.0
Subtotal (II)	**986.1**	**946.2**	**944.4**	**20.5**	**964.9**
III. Working capital reserve					
Subtotal (III)	658.4	630.5	604.5	14.8	619.3
Total expenditure lines (I+II+III)	**9 229.7**	**8 855.0**	**8 505.5**	**193.2**	**8 698.7**
INCOME					
1. Contributions from the host Government	..	967.7	967.7	--	967.7
2. Contributions of staff by Governments and organizations	639.0	627.8	617.8	--	617.8
3. Allotment of overhead for administration [d]	[d]	[d]	[d]	--	[d]
4. Trust fund balance under GA resolution 45/212	..	..	889.7	--	889.7
5. New Party contributions [e]	..	..	..	76.8	76.8
Total income	**639.0**	**1 595.5**	**2 475.2**	**76.8**	**2 552.0**
NET TOTAL	**8 590.7**	**7 259.5**	**6 030.3**	**116.5**	**6 146.7**

[a] Includes recalculation of salaries at Bonn rates; provision for claims for death, injury or disability; and credit for the balance of the trust fund established under GA resolution 45/212.

[b] Related to communications and travel (see paras. 35-40 of main document). See also note [c].

[c] Most of these costs arise from the relocation to Bonn and relate to secretariat-wide costs for facilities, communications and the information system.

[d] Three posts approved in decision 17/CP.1 now financed by the United Nations from overhead charge. Resulting deductions, in the amount of $354 000 for staff and $46 000 for overhead, incoporated in columns 2 to 5.

[e] Estimated as at 30 April 1996.

Table 1(b). Revised estimates for the core budget - 1997
(Thousands of United States dollars)

	Approved by COP (1)	Adjustments as at 30 Apr. 1996 [a] (2)	Additional requirements and estimated income [c] (3)	Final estimates (2+3) (4)
EXPENDITURES				
I. Programmes				
A. Policy-making organs	543.3	507.8	8.4	516.2
B. Executive direction and management	674.5	557.2	10.4	567.6
C. Programme of work:				
1. Communication, assessment and review	2 816.4	2 443.7	36.0	2 479.7
2. Financial and technical cooperation	1 369.2	1 157.5	20.0	1 177.5
3. Intergovernmental and institutional support	2 504.2	1 849.7	453.0 [d]	2 302.7
4. Implementation and planning	441.5	373.2	5.0	378.2
Subtotal (I)	**8 349.1**	**6 889.2**	**532.8**	**7 422.0**
II. Provision for tax liability	..	..	..	..
III. Payments to the United Nations				
Overhead charge (13%)	1 085.4	895.6	69.3	964.9
Service-incurred deaths etc. account	..	40.0	--	40.0
Subtotal (III)	**1 085.4**	**935.6**	**69.3**	**1 004.9**
IV. Working capital reserve				
Subtotal (IV)	..	..	..	..
Total expenditure lines (I+II+III+IV)	**9 434.5**	**7 824.8**	**602.1**	**8 426.8**
INCOME				
1. Contributions from the host Government [b]	..	1 000.0	--	1 000.0
2. Contributions of staff by Governments and organizations	334.6	334.6	(334.6) [e]	--
3. Allotment of overhead for administration [f]	0	0	--	0
4. New Party contributions	..	..	..	..
Total income	**334.6**	**1 334.6**	**(334.6)**	**1 000.0**
NET TOTAL	**9 099.9**	**6 490.2**	**936.7**	**7 426.8**

[a] Includes continued effect of reduction of three posts in administration; recalculation of salaries at Bonn rates; provision for claims for death, injury or disability; contribution of DM1.5 million by host Government; and level of head of secretariat as per note verbale of 1 Nov. 1995.

[b] Based on an estimated exchange rate of US$ 1 = DM 1.5.

[c] See paras. 35-40 of main document.

[d] Most of these costs arise from the relocation to Bonn and relate to secretariat-wide costs for facilities, communications and the information system.

[e] No such contributions can currently be confirmed.

[f] Three posts approved in decision 17/CP.1 now financed by the United Nations from overhead charge.

Table 2. Trust fund for the core budget of UNFCCC
Status of contributions as at 30 April 1996
(United States dollars)

Parties as of 1 January 1996 [a]	Indicative scale	Indicative contribution	Amount received	Date received	Balance outstanding
Albania	0.01	726	0		726
Algeria	0.16	11 874	0		11 874
Antigua and Barbuda	0.01	726	726	18.01.96	0
Argentina	0.49	35 621	0		35 621
Armenia	0.06	4 082	0		4 082
Australia	1.51	109 832	109 832	14.12.95	0
Austria	0.88	64 192	64 192	16.04.96	0
Bahrain	0.02	1 484	0		1 484
Bangladesh	0.01	726	0		726
Barbados	0.01	726	0		726
Belize	0.01	726	0		726
Benin	0.01	726	0		726
Bhutan	0.01	726	0		726
Bolivia	0.01	726	0		726
Botswana	0.01	726	0		726
Brazil	1.66	120 221	0		120 221
Bulgaria	0.08	6 122	0		6 122
Burkina Faso	0.01	726	0		726
Cameroon	0.01	726	0		726
Canada	3.17	230 238	230 238	08.03.96	0
Cape Verde	0.01	726	0		726
Central African Republic	0.01	726	0		726
Chad	0.01	726	0		726
Chile	0.08	5 937	0		5 937
China	0.75	54 545	54 545	19.12.95	0
Colombia	0.10	7 421	0		7 421
Comoros	0.01	726	0		726
Cook Islands	0.01	726	0		726
Costa Rica	0.01	726	0		726
Côte d'Ivoire	0.01	726	0		726
Cuba	0.05	3 896	0		3 896
Czech Republic	0.27	19 295	19 295	12.04.96	0
Democratic People's Republic of Korea	0.05	3 711	0		3 711
Denmark	0.73	53 246	53 246	13.02.96	0
Djibouti	0.01	726	0		726
Dominica	0.01	726	0		726
Ecuador	0.02	1 484	0		1 484
Egypt	0.07	5 195	5 195	23.01.96	0

Table 2. *(continued)*

Parties as of 1 January 1996 [a]	Indicative scale	Indicative contribution	Amount received	Date received	Balance outstanding
Eritrea	0.01	726	0		726
Estonia	0.04	3 154	3 154	08.02.96	0
Ethiopia	0.01	726	0		726
European Community	2.50	181 488	181 488	13.02.96	0
Fiji	0.01	726	0		726
Finland	0.63	45 825	45 825	09.04.96	0
France	6.55	475 505	475 505	27.04.96	0
Gambia	0.01	726	0		726
Georgia	0.12	8 720	0		8 720
Germany	9.24	671 050	671 050	05.01.96	0
Ghana	0.01	726	0		726
Greece	0.39	28 200	0		28 200
Grenada	0.01	726	0		726
Guinea	0.01	726	0		726
Guyana	0.01	726	0		726
Hungary	0.14	10 389	0		10 389
Iceland	0.03	2 226	2 226	06.02.96	0
India	0.32	23 005	0		23 005
Indonesia	0.14	10 389	0		10 389
Ireland	0.21	15 584	0		15 584
Italy	5.31	385 710	0		385 710
Jamaica	0.01	726	0		726
Japan	15.78	1 145 441	0		1 145 441
Jordan	0.01	726	726	07.02.96	0
Kazakhstan	0.20	14 842	0		14 842
Kenya	0.01	726	0		726
Kiribati	0.01	726	0		726
Kuwait	0.19	14 100	0		14 100
Lao People's Democratic Republic	0.01	726	0		726
Latvia	0.08	6 122	6 122	27.04.96	0
Lebanon	0.01	726	0		726
Lesotho	0.01	726	0		726
Liechtenstein	0.01	726	726	03.01.96	0
Lithuania	0.09	6 308	0		6 308
Luxembourg	0.07	5 195	0		5 195
Malawi	0.01	726	0		726
Malaysia	0.14	10 389	10 389	21.12.95	0
Maldives	0.01	726	726	12.02.96	0

Table 2. *(continued)*

Parties as of 1 January 1996 [a]	Indicative scale	Indicative contribution	Amount received	Date received	Balance outstanding
Mali	0.01	726	0		726
Malta	0.01	726	0		726
Marshall Islands	0.01	726	0		726
Mauritania	0.01	726	0		726
Mauritius	0.01	726	0		726
Mexico	0.81	58 441	0		58 441
Micronesia (Federated States of)	0.01	726	0		726
Monaco	0.01	726	601	20.02.96	125
Mongolia	0.01	726	0		726
Mozambique	0.01	726	0		726
Myanmar	0.01	726	726	22.12.95	0
Namibia	0.01	726	726	07.12.95	0
Nauru	0.01	726	0		726
Nepal	0.01	726	0		726
Netherlands	1.62	117 809	0		117 809
New Zealand	0.25	17 811	17 796	24.11.95	15
Niger	0.01	726	0		726
Nigeria	0.12	8 534	0		8 534
Norway	0.57	41 558	0		41 558
Oman	0.04	2 968	0		2 968
Pakistan	0.06	4 453	0		4 453
Panama	0.01	726	0		726
Papua New Guinea	0.01	726	0		726
Paraguay	0.01	726	0		726
Peru	0.06	4 453	0		4 453
Philippines	0.06	4 453	0		4 453
Poland	0.35	25 046	0		25 046
Portugal	0.28	20 408	0		20 408
Republic of Korea	0.84	60 667	0		60 667
Republic of Moldova	0.09	6 308	0		6 308
Romania	0.15	11 132	0		11 132
Russian Federation	4.55	330 237	200 000	08.02.96	130 237
Saint Kitts and Nevis	0.01	726	726	27.03.96	0
Saint Lucia	0.01	726	0		726
Samoa	0.01	726	0		726
San Marino	0.01	726	0		726
Saudi Arabia	0.74	53 432	0		53 432
Senegal	0.01	726	0		726

Table 2. *(continued)*

Parties as of 1 January 1996 [a]	Indicative scale	Indicative contribution	Amount received	Date received	Balance outstanding
Seychelles	0.01	726	0		726
Sierra Leone	0.01	726	0		726
Slovakia	0.08	6 122	6 122	28.12.95	0
Solomon Islands	0.01	726	0		726
Spain	2.42	175 323	0		175 323
Sri Lanka	0.01	726	0		726
Sudan	0.01	726	0		726
Sweden	1.25	91 094	91 094	26.12.95	0
Switzerland	1.24	89 795	89 795	26.01.96	0
Thailand	0.13	9 647	0		9 647
Togo	0.01	726	0		726
Trinidad and Tobago	0.03	2 412	0		2 412
Tunisia	0.03	2 226	2 226	16.04.96	0
Turkmenistan	0.03	2 412	0		2 412
Tuvalu	0.01	726	0		726
Uganda	0.01	726	0		726
United Kingdom	5.43	394 430	394 430	08.03.96	0
United States of America	25.00	1 814 875	250 000	27.03.96	1 564 875
Uruguay	0.04	2 968	0		2 968
Uzbekistan	0.14	10 204	0		10 204
Vanuatu	0.01	726	0		726
Venezuela	0.35	25 046	0		25 046
Viet Nam	0.01	726	0		726
Zaire	0.01	726	0		726
Zambia	0.01	726	0		726
Zimbabwe	0.01	726	0		726
TOTAL		**7 259 492**	**2 989 448**		**4 344 109**
Percentage of total		100%	41%		59%

[a] Between 1 January 1996 and 30 April 1996, the Convention entered into force for 16 new Parties: Honduras, Guinea-Bissau, Nicaragua, Slovenia, El Salvador, Guatemala, Cambodia, Morocco, United Arab Emirates, Syrian Arab Republic, Belgium, Yemen, Niue, Croatia, United Republic of Tanzania, Qatar. Prorated contributions from these Parties are now due.

Table 3. 1996 Core budget: expenditures and obligations as at 30 April 1996

Summary by programme and object of expenditure
(United States dollars)

	Policy making organs	Executive direction & management	Communication, assessment & review	Financial & technical cooperation	Intergovernmental & institutional support	Implementation & planning	Total by object of expenditure
Staff costs [a]	40 688	190 735	333 952	109 805	417 314	100 501	1 192 995
Consultants	0	0	69 311	27 087	23 735	32 002	152 135
Experts groups	0	0	28 180	0	0	0	28 180
Travel of staff	7 027 [b]	6 423	31 630	7 660	5 720	0	58 460
Contractual services	0	0	0	0	0	0	0
General operating expenses	3 024	0	0	0	42 597 [c]	0	45 621
Supplies & materials	0	0	0	0	5 455 [c]	0	5 455
Furniture & equipment	0	0	0	0	3 170 [c]	0	3 170
Grants	0	0	0	0	0	0	0
Total by programme	**50 739**	**197 158**	**463 073**	**144 552**	**497 991**	**132 503**	**1 486 016**

[a] And of temporary assistance for meetings.

[b] Travel of representatives of non-governmental organizations (NGOs) to participate in workshop on mechanisms for NGO inputs, 2 March 1996.

[c] Expenses for the secretariat as a whole; accounted for under Intergovernmental and institutional support, for administrative convenience.

Table 4. Trust fund for participation in the UNFCCC process

Status of income and expenditure as at 30 April 1996
(United States dollars)

Income/expenditure item	Amount
Income	
I. 85 per cent of final balance as at 31 December 1995 of trust fund for participation established by GA resolution 45/212 [a]	1 499 300
Less amount reserved for 1997 at the request of the Gvt. of Japan	(287 500)
Subtotal (I)	**1 211 800**
II. Contributions received (in chronological order)	
Norway	44 763
Switzerland	84 317
Denmark	50 000
Austria	25 000
USA	64 000
Sweden	40 000
Subtotal (II)	**308 080**
Total income (I+II)	**1 519 880**
Expenditure	
I. Meetings of SBI and SBSTA, 26 February - 8 March 1996 Travel and subsistence for delegates from 92 Parties	435 000
II. Overhead charge (13%)	56 550
Total expenditure (I+II)	**491 550**

[a] 15 % operating cash reserve.

Table 5. Trust fund for supplementary activities under the UNFCCC

Status of income and expenditure as at 30 April 1996
(United States dollars)

Income/expenditure item	Amount
Income	
Contributions received (in chronological order)	
New Zealand	21 166
Norway	15 657
Switzerland	115 515
USA	186 500
Sweden	16 381
Total income	**355 219**
Expenditure	
Expenditures recorded as at 30 April 1996	**21 452**

Table 6. Special voluntary fund for participation [a]

Final statement of contributions: 1991-1995
(United States dollars)

Contributor	Contribution as at 15 Aug. 1995	Contribution from 16 Aug. 1995	Total contribution
Australia	17 180	0	17 180
Austria	102 485	0	102 485
Canada	390 919	47 873	438 792
Denmark	504 970	0	504 970
Finland	104 867	0	104 867
France	235 053	100 000	335 053
Germany	1 188 307	150 035	1 338 342
Greece	32 983	10 000	42 983
Ireland	36 300	16 391	52 691
Italy	120 590	0	120 590
Japan	767 500	0	767 500
Netherlands	525 809	96 882	622 691
Norway	163 654	0	163 654
Spain	122 316	0	122 316
Sweden	314 312	0	314 312
Switzerland	658 726	43 573	702 299
Turkey	3 000	0	3 000
United Kingdom	563 569	216 300	779 869
United States	555 000	0	555 000
CEC [b]	123 580	0	123 580
WMO	34 698	0	34 698
UNDP	[c]	0	0
UNEP	0	6 130	6 130
Total	**6 565 818**	**687 184**	**7 253 002**

[a] GA resolution 45/212, para. 10.

[b] Commission of the European Communities.

[c] In 1992, UNDP directly supported participation by 20 developing countries in the fifth session of the Intergovernmental Negotiating Committee for a Framework Convention on Climate Change; estimated value $100 000.

Table 7. Trust fund for the negotiating process [a]

Final statement of contributions: 1991-1995
(United States dollars)

Contributor	Contribution as at 15 Aug. 1995	Contribution from 16 Aug. 1995	Total contribution
Australia	71 415	0	71 415
Austria	12 500	0	12 500
Canada	277 591	0	277 591
Denmark	846 987	0	846 987
Finland	100 000	0	100 000
France	118 065	200 000	318 065
Germany	307 948	510 733	818 681
Ireland	12 000	0	12 000
Italy	241 181	0	241 181
Japan	462 065	0	462 065
Netherlands	31 018	125 313	156 331
Norway	15 431	0	15 431
Switzerland [b]	869 451	174 292	1 043 743
United Kingdom	219 196	0	219 196
United States	864 000	100 000	964 000
CEC [c]	123 580	0	123 580
UNEP [d]	191 000	0	191 000
Total	**4 763 428**	**1 110 338**	**5 873 766**

[a] GA resolution 45/212, para. 20.

[b] Switzerland also made a contribution in kind in 1994, to the value of $160 000, to the cost of office premises and equipment.

[c] Commission of the European Communities.

[d] Contribution to CC:INFO project.

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